

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF WEST VIRGINIA
MARTINSBURG DIVISION

In re: § Case No. 10-00023-PMF
§
RICCO, INC. §
§
§
Debtor §

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 7 of the United States Bankruptcy Code was filed on 01/07/2010. The undersigned trustee was appointed on 07/04/2010.
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. § 704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.
4. The trustee realized gross receipts of \$1,435,616.47

Funds were disbursed in the following amounts:

Payments made under an interim distribution	<u>\$0.00</u>
Administrative expenses	<u>\$185,073.60</u>
Bank service fees	<u>\$778.45</u>
Other Payments to creditors	<u>\$1,248,780.65</u>
Non-estate funds paid to 3 rd Parties	<u>\$0.00</u>
Exemptions paid to the debtor	<u>\$0.00</u>
Other payments to the debtor	<u>\$0.00</u>
Leaving a balance on hand of ¹	<u>\$983.77</u>

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

¹ The balance on funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursements will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

6. The deadline for filing non-governmental claims in this case was 05/27/2010 and the deadline for filing government claims was 07/06/2010. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.
7. The Trustee's proposed distribution is attached as **Exhibit D**.
8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$66,289.54. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$66,289.54 as interim compensation and now requests the sum of \$0.00, for a total compensation of \$66,289.54². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00, and now requests reimbursement for expenses of \$8.77, for total expenses of \$8.77.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 04/24/2018

By: /s/ Robert L. Johns
Trustee

STATEMENT: This Uniform form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

Case No.: 10-00023-PMF
Case Name: RICCO, INC.
For the Period Ending: 4/24/2018

Trustee Name: Robert L. Johns
Date Filed (f) or Converted (c): 01/07/2010 (f)
§341(a) Meeting Date: 04/16/2015
Claims Bar Date: 05/27/2010

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #					
1	466 acres of mineral located in Elk District, Mineral County, West Virginia	\$233,000.00	\$0.00	\$0.00	FA
2	83.87 acres of surface, located in Elk District, Mineral County, West Virginia	\$166,000.00	\$0.00	\$0.00	FA
3	200+ acres of leased mineral rights, located through Garrett County, Maryland	\$100,000.00	\$0.00	\$0.00	FA
4	1050+ acres, surface, with building, located in Maryland	\$3,150,000.00	\$0.00	\$0.00	FA
5	200 acres of mineral rights, located in Grant County, WV	\$100,000.00	\$0.00	\$0.00	FA
6	2,000 + acres of mineral rights, located in Garrett County, MD	\$1,000,000.00	\$0.00	\$0.00	FA
7	1,300 acres of surface, located in Maryland	\$3,800,000.00	\$0.00	\$0.00	FA
8	2,500 acres of mineral rights, located in Maryland	\$1,250,000.00	\$0.00	\$0.00	FA
9	643 acres, North Hill & Short Run Rd (owned by Lupo Tana)	\$1,900,000.00	\$0.00	\$0.00	FA
10	650 acres, End of Shallmar Rd., Kitzmiller, MD (owned by Lupo Tana)	\$1,900,000.00	\$0.00	\$0.00	FA
11	4.38 acres, Shallmar lots, (owned by Ricco, Inc.)	\$28,000.00	\$0.00	\$0.00	FA
12	207.14 acres, 'Lestan property', (owned by Ricco, Inc.)	\$600,000.00	\$0.00	\$0.00	FA
13	Lupo Tana checking account with Clear Mountain Bank	\$5,000.00	\$0.00	\$0.00	FA
14	Amico checking account with Clear Mountain Bank	\$200.00	\$0.00	\$0.00	FA
15	Ambiziosa checking account with Clear Mountain Bank	\$200.00	\$0.00	\$0.00	FA
16	Tres Manichinos checking account with Clear Mountain Bank	\$200.00	\$0.00	\$0.00	FA
17	100% interest in Amico Partners	\$0.00	\$0.00	\$0.00	FA

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18 100% interest in Ambizioso Partners	\$0.00	\$0.00		\$0.00	FA
19 86% interest in Lupo Tana Partners	\$0.00	\$0.00		\$0.00	FA
20 66.66% interest in Tre Manichinos Partners	\$0.00	\$212,430.34		\$212,430.34	FA
21 Ricco Note from Steven Van Sickle; 3.5 years left before balloon payment is due	\$150,000.00	\$0.00		\$0.00	FA
22 Amico Partners Note from Stephen Miller; 2.5 years left before balloon payment is due	\$240,000.00	\$0.00		\$0.00	FA
23 Ambizioso Partners Note from Stephen Miller; 2.5 years left before balloon payment is due	\$240,000.00	\$0.00		\$0.00	FA
24 Tres Manichino Partners Note from Greg Rossi LLC; 2 years left before balloon payment is due	\$300,000.00	\$0.00		\$0.00	FA
25 Calandrella personal bankruptcy (u)	\$5,000.00	\$13,773.12		\$13,773.12	FA
26 70 acre "Bray Farm" in Garrett County, near Swanton, Maryland (owned by Ambiziosa Partners)	\$100,000.00	\$0.00		\$0.00	FA
Asset Notes: 3/16/10 Amended schedules filed, adding this asset					
27 Ambizioso City National Bank Account (u)	\$16,350.76	\$16,350.76		\$16,350.76	FA
28 Amico City National Bank Account (u)	\$10,309.27	\$10,309.27		\$10,309.27	FA
29 Lupo Tana City National Bank Account (u)	\$242,240.09	\$242,240.29		\$252,240.09	FA
30 Ricco City National Bank Account (u)	\$926,783.30	\$926,783.30		\$1,116,783.30	FA
31 Interest from Ricco Account (u)	\$0.00	\$0.00		\$1,138.27	FA
32 Interest from Ambizioso Account (u)	\$0.00	\$0.00		\$18.54	FA
33 Interest from Amico Account (u)	\$0.00	\$0.00		\$11.25	FA
34 Interest from Lupo Tana Account (u)	\$0.00	\$0.00		\$265.53	FA

TOTALS (Excluding unknown value)

\$16,463,283.42

\$1,421,887.08

\$1,623,320.47

Gross Value of Remaining Assets

\$0.00

Major Activities affecting case closing:

10/27/2017 Awaiting distribution checks to clear to file TFR.

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05/19/2017	Order granting interim distribution.				
04/18/2017	Motion for interim distribution of estate funds filed.				
04/11/2017	Hearing held and objection issue resolved. Court enters agreed order.				
01/25/2017	Trustee objected to proof of claim filed by Internal Revenue Service. Objection still pending.				
09/30/2016	Trustee to file objection to claims. Objection to IRS claim filed.				
03/01/2016	Trustee reviewing claims and awaiting closing of Ralph Callandrella individual case.				
09/15/2015	Trustee completing tax returns and awaiting calculation of estate's interest (if any) in Calandrella's personal bankruptcy.				
05/21/2015	Objection to claims exemption filed against Willard Roth.				
	Motion to compromise controversy regarding Trustee's objection to Roths' proof of claim.				
03/25/2015	Case was converted to Chapter 7				
12/11/2013	Order approving results of Trustee's sale by auction.				
09/03/2013	Trustee filed application to employ auctioneer.				
	Trustee filed motion to sell real estate consisting of various parcels of surface and/or minerals totaling approximately 1,590.71 acres				
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10/07/2011	Complaint (AP) filed against principles of Ricco, Ralph and Carolyn Calandrella and Jan Holbrook, Trustee of the Calandrella's bankruptcy estate.				
12/10/2010	RE Prop # 1 -Motion for relief from stay filed				
	Objection by creditor and protective objection filed by Trustee				
07/12/2010	Protective objection by Ch 11 Trustee to order granting order joint motion to extend liease terms for 120 days.				
	Order mootng objection				
07/02/2010	Trustee was appointed as Chapter 11 Trustee				

Initial Projected Date Of Final Report (TFR):

Current Projected Date Of Final Report (TFR):

11/30/2017

/s/ ROBERT L. JOHNS

ROBERT L. JOHNS

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Exhibit B

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Case No. 10-00023-PMF
Case Name: RICCO, INC.
Primary Taxpayer ID #: **_***8196
Co-Debtor Taxpayer ID #:
For Period Beginning: 1/7/2010
For Period Ending: 4/24/2018

Trustee Name: Robert L. Johns
Bank Name: Pinnacle Bank
Checking Acct #: *****0113
Account Title: Estate of Ricco, Inc.
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
06/22/2015	(30)	Estate of Ricco, Inc.	Funds transferred from City National Ricco, Inc. account	1229-000	\$11,000.00		\$11,000.00
07/01/2015	(29)	Estate of Lupo Tana Partners	Transfer of funds from City National Account to make distribution per order entered 6/18/15	1229-000	\$10,000.00		\$21,000.00
07/01/2015	(30)	Estate of Ricco, Inc.	Transfer of funds from City National account to make distribution per order entered 6/30/15	1229-000	\$2,000.00		\$23,000.00
07/02/2015		Pinnacle Bank	Pinnacle Analysis	2600-000		\$4.58	\$22,995.42
07/31/2015	3001	Willard C. Roth and Dorothy L. Roth	Motion to Compromise Claim #21 and 22 by Order entered 6/18/2015	5200-000		\$10,000.00	\$12,995.42
07/31/2015	3002	Dinsmore & Shohl, LLP	Allowance of compensation of fees and expenses Per Order entered 6/30/15	6210-600		\$11,127.50	\$1,867.92
07/31/2015	3003	Dinsmore & Shohl, LLP	Allowance of compensation of fees and expenses Per Order entered 6/30/15	6420-590		\$526.95	\$1,340.97
08/04/2015		Pinnacle Bank	Pinnacle Analysis	2600-000		\$36.49	\$1,304.48
08/14/2015	(20)	Rabobank, N.A.	Dividend paid 100%	1129-000	\$212,430.34		\$213,734.82
08/14/2015	3004	LLP Mortgage, LTD.	Per Order entered 8/9/15 on Motion to Compromise	4110-000		\$21,150.55	\$192,584.27
09/02/2015		Pinnacle Bank	Pinnacle Analysis	2600-000		\$165.17	\$192,419.10
09/04/2015		Insurance Partners Agency, INC	Refund from cancellation of Bond Insurance under Chapter 11	1290-000	\$1,321.00		\$193,740.10
09/11/2015	3005	The Estate of Ricco, Inc.	Transfer of funds to Ricco, Inc. City National account	9999-000		\$190,000.00	\$3,740.10
10/02/2015		Pinnacle Bank	Pinnacle Analysis	2600-000		\$133.97	\$3,606.13
11/03/2015		Pinnacle Bank	Pinnacle Analysis	2600-000		\$5.83	\$3,600.30
12/02/2015		Pinnacle Bank	Pinnacle Analysis	2600-000		\$5.62	\$3,594.68
01/05/2016		Pinnacle Bank	Pinnacle Analysis	2600-000		\$5.80	\$3,588.88
02/02/2016		Pinnacle Bank	Pinnacle Analysis	2600-000		\$5.79	\$3,583.09
02/08/2016	(30)	The Estate of Ricco, Inc.	transfer of funds from City National Account to make court ordered payment of accountant fees and expenses	1229-000	\$10,537.50		\$14,120.59
02/09/2016	3006	Andrew Smith	Payment for Accountant fees per order entered 1/13/16	3410-000		\$10,537.50	\$3,583.09
03/02/2016		Pinnacle Bank	Pinnacle Analysis	2600-000		\$9.24	\$3,573.85

SUBTOTALS \$247,288.84 \$243,714.99

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Case No. 10-00023-PMF
Case Name: RICCO, INC.
Primary Taxpayer ID #: **_***8196
Co-Debtor Taxpayer ID #:
For Period Beginning: 1/7/2010
For Period Ending: 4/24/2018

Trustee Name: Robert L. Johns
Bank Name: Pinnacle Bank
Checking Acct #: *****0113
Account Title: Estate of Ricco, Inc.
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
03/08/2016	(30)	Estate of Ricco, Inc.	Transfer of funds from City National account to pay taxes	1229-000	\$30,000.00		\$33,573.85
03/08/2016	3007	Comptroller of Maryland	2011 Maryland Corporation Income Tax Return	2820-000		\$184.00	\$33,389.85
03/08/2016	3008	Department of the Treasury	2009 Federal Form 1120	2810-000		\$9,187.00	\$24,202.85
03/08/2016	3009	Comptroller of Maryland	2009 Maryland Form 500	2820-000		\$6,971.00	\$17,231.85
03/08/2016	3010	Comptroller of Maryland	2007 Maryland Form 500	2820-000		\$729.00	\$16,502.85
03/08/2016	3011	INTERNAL REVENUE SERVICE Center	2005 Federal Form 1120	2810-000		\$9,357.00	\$7,145.85
04/04/2016		Pinnacle Bank	Pinnacle Analysis	2600-000		\$22.34	\$7,123.51
04/08/2016	3012	Insurance Partners Agency, INC	Bond insurance payment	2300-000		\$193.78	\$6,929.73
05/03/2016		Pinnacle Bank	Pinnacle Analysis	2600-000		\$10.95	\$6,918.78
06/02/2016		Pinnacle Bank	Pinnacle Analysis	2600-000		\$11.17	\$6,907.61
07/05/2016		Pinnacle Bank	Pinnacle Analysis	2600-000		\$10.79	\$6,896.82
07/07/2016	(25)	Calandrella, Ralph Austin and Carolyn Sue	85% of sale proceeds from Calandrella Bankruptcy per Order entered 2/15/13	1229-000	\$13,773.12		\$20,669.94
08/02/2016		Pinnacle Bank	Pinnacle Analysis	2600-000		\$29.06	\$20,640.88
09/02/2016		Pinnacle Bank	Pinnacle Analysis	2600-000		\$33.31	\$20,607.57
10/04/2016		Pinnacle Bank	Pinnacle Analysis	2600-000		\$32.19	\$20,575.38
11/02/2016		Pinnacle Bank	Pinnacle Analysis	2600-000		\$33.21	\$20,542.17
12/02/2016		Pinnacle Bank	Pinnacle Analysis	2600-000		\$32.09	\$20,510.08
01/04/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$33.10	\$20,476.98
02/02/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$33.05	\$20,443.93
03/03/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$29.81	\$20,414.12
03/31/2017	3013	Insurance Partners Agency, INC	Bond Premium Payment	2300-003		\$1,011.79	\$19,402.33
04/03/2017	3013	VOID: Insurance Partners Agency, INC	Incorrect amount	2300-003		(\$1,011.79)	\$20,414.12
04/03/2017	3014	Insurance Partners Agency, INC	2017 Bond payment	2300-000		\$1,011.85	\$19,402.27
04/04/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$32.95	\$19,369.32
05/02/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$30.73	\$19,338.59
06/02/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$31.21	\$19,307.38

SUBTOTALS

\$43,773.12

\$28,039.59

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Bank Name: Pinnacle Bank
Checking Acct #: *****0113
Account Title: Estate of Ricco, Inc.
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
06/06/2017		City National Bank	Transfer of funds and interest	*	\$1,064,375.32		\$1,083,682.70
	{30}		Funds Transfer \$873,245.80	1229-000			\$1,083,682.70
	{31}		Interest Earned \$1,129.52	1270-000			\$1,083,682.70
	{30}		\$190,000.00	9999-000			\$1,083,682.70
06/06/2017		City National Bank	Transfer of Funds and interest	*	\$16,369.18		\$1,100,051.88
	{27}		Transfer of Funds \$16,350.76	1229-000			\$1,100,051.88
	{32}		Interest Earned \$18.42	1270-000			\$1,100,051.88
06/06/2017		City National Bank	Transfer of funds and interest	*	\$10,320.45		\$1,110,372.33
	{28}		Transfer of funds \$10,309.27	1229-000			\$1,110,372.33
	{33}		Interest earned \$11.18	1270-000			\$1,110,372.33
06/06/2017		City National Bank	Transfer of Funds and interest	*	\$242,503.96		\$1,352,876.29
	{29}		Transfer of funds \$242,240.09	1229-000			\$1,352,876.29
	{34}		Interest earned \$263.87	1270-000			\$1,352,876.29
06/07/2017	(31)	Ricco, Inc.	Interest income	1270-000	\$1.46		\$1,352,877.75
06/07/2017	(32)	Ambizioso Partners	Interest Income	1270-000	\$0.03		\$1,352,877.78
06/07/2017	(33)	Amico Partners	Interest income	1270-000	\$0.01		\$1,352,877.79
06/07/2017	(34)	Lupo Tana Partners	Interest income	1270-000	\$0.33		\$1,352,878.12
06/08/2017	3015	Beatrice V. Paugh	Per Order entered 5/19/2017 regarding Interim Distribution of funds	4110-000		\$144,145.21	\$1,208,732.91
06/08/2017	3016	John and Susan Daley	Per Order entered 5/19/2017 regarding Interim Distribution of funds	4110-000		\$50,466.84	\$1,158,266.07
06/08/2017	3017	Dorothy Roth	Per Order entered 5/19/2017 regarding Interim Distribution of funds	4110-000		\$25,000.00	\$1,133,266.07
06/08/2017	3018	Jeremy t. Iser	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$68,286.37	\$1,064,979.70
06/08/2017	3019	INTERNAL REVENUE SERVICE	Per Order entered 5/19/2017 regarding Interim Distribution of funds	2810-000		\$2,479.72	\$1,062,499.98
06/08/2017	3020	Comptroller of Maryland	Per Order entered 5/19/2017 regarding Interim Distribution of funds	2820-000		\$1,038.31	\$1,061,461.67

SUBTOTALS \$1,333,570.74 \$291,416.45

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Exhibit B

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Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
06/08/2017	3021	Jay R. Reed and Margaret E. Reed	Per Order entered 5/19/2017 regarding Interim Distribution of funds	4110-000		\$300,347.76	\$761,113.91
06/08/2017	3022	T. Scott Wilson	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$15,254.15	\$745,859.76
06/08/2017	3023	Mary L. Wood	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$10,169.43	\$735,690.33
06/08/2017	3024	James F. Bruckey	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$18,304.98	\$717,385.35
06/08/2017	3025	Thomas F. Bruckey	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$2,796.59	\$714,588.76
06/08/2017	3026	Mary L. Bruckey	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$2,542.36	\$712,046.40
06/08/2017	3027	John and Susan Daley	Per Order entered 5/19/2017 regarding Interim Distribution of funds	4110-000		\$45,909.43	\$666,136.97
06/08/2017	3028	Jeremy T. Iser	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$7,795.40	\$658,341.57
06/08/2017	3029	Myrtle Paugh	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$12,711.79	\$645,629.78
06/08/2017	3030	Vera Stonebraker and Robert Stonebraker	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$13,576.19	\$632,053.59
06/08/2017	3031	Alice Andrzejewski	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$15,254.15	\$616,799.44
06/08/2017	3032	Joyce Tasker and Vera Stonebraker	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$1,271.18	\$615,528.26
06/08/2017	3033	INTERNAL REVENUE SERVICE	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$756.88	\$614,771.38
06/08/2017	3034	William H. Kitzmiller	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$25,423.58	\$589,347.80
06/08/2017	3035	Ralph and Linda Franz	Per Order entered 5/19/2017 regarding Interim Distribution of funds	4110-000		\$14,282.46	\$575,065.34

SUBTOTALS

\$0.00

\$486,396.33

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Exhibit B

CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No. 10-00023-PMF
Case Name: RICCO, INC.
Primary Taxpayer ID #: **_***8196
Co-Debtor Taxpayer ID #:
For Period Beginning: 1/7/2010
For Period Ending: 4/24/2018

Trustee Name: Robert L. Johns
Bank Name: Pinnacle Bank
Checking Acct #: *****0113
Account Title: Estate of Ricco, Inc.
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
06/08/2017	3036	Robert Baker	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$2,249.94	\$572,815.40
06/08/2017	3037	Elk District Volunteer Fire Co., Inc.	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$29,237.11	\$543,578.29
06/08/2017	3038	Ralph Warnick and Theresa S. Warnick	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$3,050.83	\$540,527.46
06/08/2017	3039	Virginia Cummings	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$1,199.97	\$539,327.49
06/08/2017	3040	Douglas M. Bircher	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$12,890.77	\$526,436.72
06/08/2017	3041	Daniel P. Kelley	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$49,114.31	\$477,322.41
06/08/2017	3042	Ronald W. Harvey and Dolores C. Harvey	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$3,177.95	\$474,144.46
06/08/2017	3043	Richard Sherwood and Rosanne Sherwood	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$10,169.43	\$463,975.03
06/08/2017	3044	Melvin W. and Dixie L. Brinkman	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$7,245.72	\$456,729.31
06/08/2017	3045	Gary N. Paugh	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$17,796.50	\$438,932.81
06/08/2017	3046	Ellen E. Paugh	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$2,796.59	\$436,136.22
06/08/2017	3047	Ellen E. Paugh	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$520.94	\$435,615.28
06/08/2017	3048	Ellen E. Paugh	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$7,932.67	\$427,682.61
06/08/2017	3049	David L. Idleman	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$3,813.54	\$423,869.07
06/08/2017	3050	Doris J. Sowers Adm of Estate of Mildred O. Kitzmiller	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$4,999.86	\$418,869.21

SUBTOTALS

\$0.00

\$156,196.13

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CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No. 10-00023-PMF
Case Name: RICCO, INC.
Primary Taxpayer ID #: **_***8196
Co-Debtor Taxpayer ID #:
For Period Beginning: 1/7/2010
For Period Ending: 4/24/2018

Trustee Name: Robert L. Johns
Bank Name: Pinnacle Bank
Checking Acct #: *****0113
Account Title: Estate of Ricco, Inc.
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
06/08/2017	3051	Doris Sowers, Adm. of Estate of Mildred Kitzmiller	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$2,499.93	\$416,369.28
06/08/2017	3052	Doris Sowers, Adm of Estate of Mildred Kitzmiller	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$624.98	\$415,744.30
06/08/2017	3053	Frank J. Sowers, Jr. and Doris J. Sowers	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$3,050.83	\$412,693.47
06/08/2017	3054	Frank J. Sowers, Jr. and Doris J. Sowers	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$4,576.24	\$408,117.23
06/08/2017	3055	William L. Lucas and Marcia L. Lucas	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$19,067.68	\$389,049.55
06/08/2017	3056	Doris Sowers Adm of Estate of Mildred O Kitzmiller	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$57,203.05	\$331,846.50
06/08/2017	3057	Conrad and Tanya James, Jr.	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$3,813.54	\$328,032.96
06/08/2017	3058	James D. Brady and Jeffery A. Brady	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$5,084.72	\$322,948.24
06/08/2017	3059	James D. Brady and Jeffery A. Brady	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$4,449.13	\$318,499.11
06/08/2017	3060	James D. Brady and Jeffery A. Brady	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$7,627.07	\$310,872.04
06/08/2017	3061	James D. Brady and Jeffery A. Brady	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$5,084.72	\$305,787.32
06/08/2017	3062	James D. Brady and Jeffery A. Brady	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$956.21	\$304,831.11
06/08/2017	3063	Clifford Eugene Keplinger	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$52,881.04	\$251,950.07
06/08/2017	3064	John F. Dixon	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$12,711.79	\$239,238.28
06/08/2017	3065	Brian C. Sowers	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$20,287.34	\$218,950.94

SUBTOTALS

\$0.00

\$199,918.27

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CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No. 10-00023-PMF
Case Name: RICCO, INC.
Primary Taxpayer ID #: **_***8196
Co-Debtor Taxpayer ID #:
For Period Beginning: 1/7/2010
For Period Ending: 4/24/2018

Trustee Name: Robert L. Johns
Bank Name: Pinnacle Bank
Checking Acct #: *****0113
Account Title: Estate of Ricco, Inc.
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
06/08/2017	3066	Brian C. Sowers	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$77,586.78	\$141,364.16
06/08/2017	3067	Daniel P. Kelley	Per Order entered 5/19/2017 regarding Interim Distribution of funds	4210-000		\$3,440.77	\$137,923.39
06/08/2017	3068	Brian C. Sowers	Per Order entered 5/19/2017 regarding Interim Distribution of funds	4210-000		\$2,064.46	\$135,858.93
06/08/2017	3069	Sherry Brady	Per Order entered 5/19/2017 regarding Interim Distribution of funds	4210-000		\$2,064.47	\$133,794.46
06/08/2017	3070	Jeffery A/ Brady	Per Order entered 5/19/2017 regarding Interim Distribution of funds	4210-000		\$2,064.47	\$131,729.99
06/08/2017	3071	Robert Johns	Trustee Compensation - Ricco, Inc.	*		\$47,106.00	\$84,623.99
			Robert Johns \$(28,867.16)	2100-000			\$84,623.99
			Trustee Compensation - Chapter 11 \$(18,238.84)	6101-000			\$84,623.99
06/08/2017	3072	Robert Johns	Trustee Compensation - Lupo Tana	2100-000		\$36,317.89	\$48,306.10
06/08/2017	3073	Robert Johns	Trustee Compensation - Ambizioso	2100-000		\$677.40	\$47,628.70
06/08/2017	3074	Robert Johns	Trustee Compensation - Amico	2100-000		\$427.09	\$47,201.61
06/08/2017	3075	Turner & Johns PLLC	Attorney for Trustee Fees - Ricco	3110-000		\$40,761.61	\$6,440.00
06/08/2017	3076	Turner & Johns PLLC	Attorney for Trustee Fees - Lupo Tana	3110-000		\$1,840.00	\$4,600.00
06/08/2017	3077	Turner & Johns PLLC	Attorney for Trustee fees - Ambizioso	3110-000		\$2,640.00	\$1,960.00
06/08/2017	3078	Turner & Johns PLLC	Attorney for Trustee Fees - Amico	3110-000		\$1,960.00	\$0.00
06/19/2017	3058	VOID: James D. Brady and Jeffery A. Brady	Order sustaining objection to Claim #53 entered 12/27/16	7100-003		(\$5,084.72)	\$5,084.72
06/19/2017	3059	VOID: James D. Brady and Jeffery A. Brady	Order sustaining objection to Claim #54 entered 12/27/16	7100-003		(\$4,449.13)	\$9,533.85
06/19/2017	3060	VOID: James D. Brady and Jeffery A. Brady	Order sustaining objection to Claim #55 entered 12/27/16	7100-003		(\$7,627.07)	\$17,160.92
06/19/2017	3061	VOID: James D. Brady and Jeffery A. Brady	Order sustaining objection to Claim #56 entered 12/27/16	7100-003		(\$5,084.72)	\$22,245.64
06/19/2017	3062	VOID: James D. Brady and Jeffery A. Brady	Order sustaining objection to Claim #57 entered 12/27/16	7100-003		(\$956.21)	\$23,201.85
06/19/2017	3079	Sherry Brady and Jeffrey A. Brady	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$5,084.72	\$18,117.13
06/19/2017	3080	Sherry Brady and Jeffrey A. Brady	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$4,449.13	\$13,668.00

SUBTOTALS

\$0.00

\$205,282.94

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CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No. 10-00023-PMF
Case Name: RICCO, INC.
Primary Taxpayer ID #: **_***8196
Co-Debtor Taxpayer ID #:
For Period Beginning: 1/7/2010
For Period Ending: 4/24/2018

Trustee Name: Robert L. Johns
Bank Name: Pinnacle Bank
Checking Acct #: *****0113
Account Title: Estate of Ricco, Inc.
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
06/19/2017	3081	Sherry Brady and Jeffrey A. Brady	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$7,627.07	\$6,040.93
06/19/2017	3082	Sherry Brady and Jeffrey A. Brady	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$5,084.72	\$956.21
06/19/2017	3083	Sherry Brady and Jeffrey A. Brady	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$956.21	\$0.00
07/05/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$649.63	(\$649.63)
08/02/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$66.78	(\$716.41)
08/17/2017		Pinnacle Bank	Reverses bank fee of 66.78 and 649.63	2600-000		(\$716.41)	\$0.00
09/28/2017	3023	STOP PAYMENT: Mary L. Wood	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-004		(\$10,169.43)	\$10,169.43
09/28/2017	3036	STOP PAYMENT: Robert Baker	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-004		(\$2,249.94)	\$12,419.37
11/29/2017	3084	Robert Baker	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$2,249.94	\$10,169.43
12/04/2017	3085	Mary L. Wood	Per Order entered 5/19/2017 regarding Interim Distribution of funds	7100-000		\$10,169.43	\$0.00
02/14/2018		The Estate of Ricco, Inc.	Balance of interest in Ricco City National Account	*	\$8.77		\$8.77
	{31}		Balance of interest in Ricco City National Account \$7.29	1270-000			\$8.77
	{32}		Balance of interest in from Ambizioso \$0.09	1270-000			\$8.77
	{33}		Balance of interest from Amicco \$0.06	1270-000			\$8.77
	{34}		Balance of interest from Lupo Tana \$1.33	1270-000			\$8.77
04/24/2018		Turner & Johns, PLLC	Funds to pay US Trustee	1121-000	\$975.00		\$983.77

SUBTOTALS

\$983.77

\$13,668.00

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Exhibit B

CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No. 10-00023-PMF
Case Name: RICCO, INC.
Primary Taxpayer ID #: **_***8196
Co-Debtor Taxpayer ID #:
For Period Beginning: 1/7/2010
For Period Ending: 4/24/2018

Trustee Name: Robert L. Johns
Bank Name: Pinnacle Bank
Checking Acct #: *****0113
Account Title: Estate of Ricco, Inc.
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance

TOTALS:	\$1,625,616.47	\$1,624,632.70	\$983.77
Less: Bank transfers/CDs	\$0.00	\$190,000.00	
Subtotal	\$1,625,616.47	\$1,434,632.70	
Less: Payments to debtors	\$0.00	\$0.00	
Net	\$1,625,616.47	\$1,434,632.70	

For the period of 1/7/2010 to 4/24/2018

Total Compensable Receipts:	\$1,435,616.47
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$1,435,616.47
Total Internal/Transfer Receipts:	\$190,000.00

Total Compensable Disbursements:	\$1,434,632.70
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	\$1,434,632.70
Total Internal/Transfer Disbursements:	\$190,000.00

For the entire history of the account between 06/17/2015 to 4/24/2018

Total Compensable Receipts:	\$1,435,616.47
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$1,435,616.47
Total Internal/Transfer Receipts:	\$190,000.00

Total Compensable Disbursements:	\$1,434,632.70
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	\$1,434,632.70
Total Internal/Transfer Disbursements:	\$190,000.00

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Exhibit B

CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No. 10-00023-PMF
Case Name: RICCO, INC.
Primary Taxpayer ID #: **_***8196
Co-Debtor Taxpayer ID #:
For Period Beginning: 1/7/2010
For Period Ending: 4/24/2018

Trustee Name: Robert L. Johns
Bank Name: Pinnacle Bank
Checking Acct #: *****0113
Account Title: Estate of Ricco, Inc.
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance

TOTAL - ALL ACCOUNTS

NET DEPOSITS

NET DISBURSE

ACCOUNT BALANCES

\$1,625,616.47

\$1,434,632.70

\$983.77

For the period of 1/7/2010 to 4/24/2018

Total Compensable Receipts: \$1,435,616.47
Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$1,435,616.47
Total Internal/Transfer Receipts: \$190,000.00

Total Compensable Disbursements: \$1,434,632.70
Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$1,434,632.70
Total Internal/Transfer Disbursements: \$190,000.00

For the entire history of the case between 01/07/2010 to 4/24/2018

Total Compensable Receipts: \$1,435,616.47
Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$1,435,616.47
Total Internal/Transfer Receipts: \$190,000.00

Total Compensable Disbursements: \$1,434,632.70
Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$1,434,632.70
Total Internal/Transfer Disbursements: \$190,000.00

/s/ ROBERT L. JOHNS

ROBERT L. JOHNS

CLAIM ANALYSIS REPORT

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Exhibit C

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Case No. 10-00023-PMF
Case Name: RICCO, INC.
Claims Bar Date: 05/27/2010

Trustee Name: Robert L. Johns
Date: 4/24/2018

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
	ROBERT JOHNS 216 Brooks Street Suite 200 Charleston WV 25301	06/07/2017	Trustee Compensation (CH7)	Allowed	2100-000	\$0.00	\$66,289.54	\$66,289.54	\$66,289.54	\$0.00	\$0.00	\$0.00

Claim Notes: Trustee Compensation - Lupo Tana

	ROBERT JOHNS 216 Brooks Street Suite 200 Charleston WV 25301	03/15/2018	Exp. Trustee (CH7)	Allowed	2200-000	\$0.00	\$308.77	\$8.77	\$0.00	\$0.00	\$0.00	\$8.77
	TURNER & JOHNS PLLC 216 Brooks St Suite: 200 Charleston WV 25301	06/07/2017	Fees-Trustee's Atty (CH7)	Allowed	3110-000	\$0.00	\$40,761.61	\$40,761.61	\$40,761.61	\$0.00	\$0.00	\$0.00

Claim Notes: Attorney fees - Ricco

	TURNER & JOHNS PLLC 216 Brooks St Suite: 200 Charleston WV 25301	06/07/2017	Fees-Trustee's Atty (CH7)	Allowed	3110-000	\$0.00	\$1,840.00	\$1,840.00	\$1,840.00	\$0.00	\$0.00	\$0.00
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Claim Notes: Attorney Fees - Lupo Tana

	TURNER & JOHNS PLLC 216 Brooks St Suite: 200 Charleston WV 25301	06/07/2017	Fees-Trustee's Atty (CH7)	Allowed	3110-000	\$0.00	\$2,640.00	\$2,640.00	\$2,640.00	\$0.00	\$0.00	\$0.00
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Claim Notes: Attorney Fees - Ambizioso

	TURNER & JOHNS PLLC 216 Brooks St Suite: 200 Charleston WV 25301	06/07/2017	Fees-Trustee's Atty (CH7)	Allowed	3110-000	\$0.00	\$1,960.00	\$1,960.00	\$1,960.00	\$0.00	\$0.00	\$0.00
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Claim Notes: Attorney Fees - Amico

CLAIM ANALYSIS REPORT

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Case No. 10-00023-PMF
Case Name: RICCO, INC.
Claims Bar Date: 05/27/2010

Trustee Name: Robert L. Johns
Date: 4/24/2018

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
	ROBERT L. JOHNS 216 Brooks Street Suite 200 Charleston WV 25301	06/07/2017	Trustee Compensation (Chapter 11)	Allowed	6101-000	\$0.00	\$18,238.84	\$18,238.84	\$18,238.84	\$0.00	\$0.00	\$0.00

Claim Notes: Trustee Compensation - Ricco, Inc.

20	IRS PO Box 7346 Philadelphia PA 19101-7346	02/12/2010	Other Priority	Allowed	2810-000	\$0.00	\$2,579.72	\$2,579.72	\$2,479.72	\$0.00	\$0.00	\$100.00
61	US TRUSTEE 300 Virginia Street East # 2025 Charleston WV 25301	05/26/2015	Other Priority	Allowed	5800-000	\$0.00	\$975.00	\$975.00	\$0.00	\$0.00	\$0.00	\$975.00
2	ROSANNE SHERWOOD HC 80 Box 2420 Maysville WV 26833	01/22/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claim Notes: (2-1) No amount or classification

3	T. SCOTT WILSON 135 Mozelle Street Keyser WV 26726	01/25/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$60,000.00	\$60,000.00	\$15,254.15	\$0.00	\$0.00	\$44,745.85
4	MARY L. WOOD 135 Mozelle Street Keyser WV 26726	01/25/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$40,000.00	\$40,000.00	\$10,169.43	\$0.00	\$0.00	\$29,830.57
5	TROXELL KEPLINGER Route 1 Elk Garden WV 26717	01/25/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$208,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	JEAN BRAY 3317 Miramar Drive Las Vegas NV 89108	01/25/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claim Notes: (6-1) No classification or Amount

CLAIM ANALYSIS REPORT

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Case No. 10-00023-PMF
Case Name: RICCO, INC.
Claims Bar Date: 05/27/2010

Trustee Name: Robert L. Johns
Date: 4/24/2018

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
7	FRANK AND DORIS SOWERS HC 72 Box 89-1 New Creek WV 26743	01/25/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	FRANK AND DORIS SOWERS HC 72 Box 89-1 New Creek WV 26743	01/25/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$18,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	DORIS SOWERS HC 72, Box 89 I New Creek WV 26743	01/25/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$119,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	JAMES F. BRUCKEY Route 1 Box 237 Elk Garden WV 26717	01/27/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$72,000.00	\$72,000.00	\$18,304.98	\$0.00	\$0.00	\$53,695.02
11	THOMAS F. BRUCKEY Route 1 Box 237 Elk Garden WV 26717	01/27/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$11,000.00	\$11,000.00	\$2,796.59	\$0.00	\$0.00	\$8,203.41
12	MARY L. BRUCKEY Route 1 Box 237 Elk Garden WV 26717	01/27/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$10,000.00	\$10,000.00	\$2,542.36	\$0.00	\$0.00	\$7,457.64
14	JEREMY T. ISER P.O. Box 254 Purgitsville WV 26852	02/04/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$96,750.00	\$96,750.00	\$76,081.77	\$0.00	\$0.00	\$20,668.23
15	MYRTLE PAUGH c/o Vera Stonebraker and Alice Andrzejewski Post Office Box 84 Elk Garden WV 26717	02/08/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$55,250.00	\$55,250.00	\$12,711.79	\$0.00	\$0.00	\$42,538.21

Claim Notes: (15-1) unsecured(15-2) unsecured

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Case No. 10-00023-PMF
Case Name: RICCO, INC.
Claims Bar Date: 05/27/2010

Trustee Name: Robert L. Johns
Date: 4/24/2018

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
16	VERA STONEBRAKER AND ROBERT STONEBRAKER PO Box 84 Elk Garden WV 26717	02/08/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$55,250.00	\$55,250.00	\$13,576.19	\$0.00	\$0.00	\$41,673.81

Claim Notes: (16-1) unsecured

18	ALICE ANDRZEJEWSKI Post Office Box 26 Elk Garden WV 26717	02/10/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$67,200.00	\$67,200.00	\$15,254.15	\$0.00	\$0.00	\$51,945.85
19	JOYCE TASKER AND Vera Stonebraker P.O. Box 84 Elk Garden WV 26717	02/10/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
20a	IRS PO Box 7346 Philadelphia PA 19101-7346	02/12/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$2,977.09	\$2,977.09	\$756.88	\$0.00	\$0.00	\$2,220.21
21	WILLARD C. ROTH 97 Bill Roth Road Egdon WV 26716	02/12/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$44,000.00	\$44,000.00	\$0.00	\$0.00	\$0.00	\$44,000.00
22a	DOROTHY L. ROTH 97 Bill Roth Road Egdon WV 26716	02/12/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$44,000.00	\$44,000.00	\$0.00	\$0.00	\$0.00	\$44,000.00

Claim Notes: (22-1) see claim - amounts are unclear

23	WILLIAM H. KITZMILLER 22418 McMullen Highway SW Rawlings MD 21557	02/16/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$100,000.00	\$100,000.00	\$25,423.58	\$0.00	\$0.00	\$74,576.42
25	ROBERT BAKER 17505 Garrett Highway Oakland MD 21550	02/17/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$105,276.82	\$105,276.82	\$2,249.94	\$0.00	\$0.00	\$103,026.88

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Case No. 10-00023-PMF
Case Name: RICCO, INC.
Claims Bar Date: 05/27/2010

Trustee Name: Robert L. Johns
Date: 4/24/2018

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
26	ELK DISTRICT VOLUNTEER FIRE CO., INC. PO Box 33 Elk Garden WV 26717	02/18/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$127,690.00	\$127,690.00	\$29,237.11	\$0.00	\$0.00	\$98,452.89
27	RALPH WARNICK AND Theresa S. Warnick PO Box 83 Elk Garden WV 26717	02/18/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$13,380.00	\$13,380.00	\$3,050.83	\$0.00	\$0.00	\$10,329.17
28	VIRGINIA CUMMINGS 17505 Garrett Highway Oakland MD 21550	02/18/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$55,702.38	\$55,702.38	\$1,199.97	\$0.00	\$0.00	\$54,502.41
29	DOUGLAS M. BIRCHER PO Box 105 Elk Garden WV 26717	02/19/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$50,704.00	\$50,704.00	\$12,890.77	\$0.00	\$0.00	\$37,813.23
30	DANIEL P. KELLEY co James E. Carskadon Esquire 135 Center Street Keyser WV 26726	02/22/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$190,625.00	\$190,625.00	\$50,385.49	\$0.00	\$0.00	\$140,239.51
31	RONALD HARVEY 37 Carl Harvey Road Kitzmilller MD 21538	02/22/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$12,500.00	\$12,500.00	\$3,177.95	\$0.00	\$0.00	\$9,322.05
32	RICHARD SHERWOOD AND ROSANNE SHERWOOD HC 80 Box 2420 Maysville WV 26833	03/01/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$40,000.00	\$40,000.00	\$10,169.43	\$0.00	\$0.00	\$29,830.57

Claim Notes: (32-1) unsecured

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Case No. 10-00023-PMF
Case Name: RICCO, INC.
Claims Bar Date: 05/27/2010

Trustee Name: Robert L. Johns
Date: 4/24/2018

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
33	MELVIN W. AND DIXIE L. BRINKMAN 13311 Flower Street SW Cumberland MD 21502	03/22/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$31,676.38	\$31,676.38	\$7,245.72	\$0.00	\$0.00	\$24,430.66

Claim Notes: (33-1) unsecured

34	GARY PAUGH 1761 Lower Green Glade Road Swanton MD 21561	03/25/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$76,549.74	\$76,549.74	\$17,796.50	\$0.00	\$0.00	\$58,753.24
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Claim Notes: (34-1) See Claim - Amounts and classifications are unclear

36	ELLEN E. PAUGH Route 1 Box 15A Elk Garden WV 26717	03/29/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$49,561.80	\$49,561.80	\$11,250.20	\$0.00	\$0.00	\$38,311.60
37	DAVID L. IDLEMAN Route 1 Box 108 Elk Garden WV 26717	04/21/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$15,000.00	\$15,000.00	\$3,813.54	\$0.00	\$0.00	\$11,186.46

Claim Notes: (37-1) See Claim RE: Classification

38	ESTATE OF MILDRED O. KITZMILLER Doris J. Sowers, Administrator to the Estate of Mildred O. Kitzmiller HC 72 Box 89 I New Creek WV 26726	05/06/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$106,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: (38-1) Promissory Note

39	ESTATE OF MILDRED O. KITZMILLER Doris J. Sowers, Administrator to the Estate of Mildred O. Kitzmiller HC 72 Box 89 I New Creek WV 26726	05/06/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$119,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: (39-1) Promissory Note

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Case No. 10-00023-PMF
Case Name: RICCO, INC.
Claims Bar Date: 05/27/2010

Trustee Name: Robert L. Johns
Date: 4/24/2018

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
40	ESTATE OF MILDRED O. KITZMILLER Doris J. Sowers, Administrator to the Estate of Mildred O. Kitzmiller HC 72 Box 89 I New Creek WV 26726	05/06/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$200,000.00	\$200,000.00	\$4,999.86	\$0.00	\$0.00	\$195,000.14

Claim Notes: (40-1) Promissory Note

41	ESTATE OF MILDRED O. KITZMILLER Doris J. Sowers, Administrator to the Estate of Mildred O. Kitzmiller HC 72 Box 89 I New Creek WV 26726	05/06/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$100,000.00	\$100,000.00	\$2,499.93	\$0.00	\$0.00	\$97,500.07
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Claim Notes: (41-1) Promissory Note

42	ESTATE OF MILDRED O. KITZMILLER Doris J. Sowers, Administrator to the Estate of Mildred O. Kitzmiller HC 72 Box 89 I New Creek WV 26726	05/06/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$25,000.00	\$25,000.00	\$624.98	\$0.00	\$0.00	\$24,375.02
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Claim Notes: (42-1) Promissory Note

43	FRANK J. SOWERS JR. AND DORIS J. SOWERS HC 72 Box 89 I New Creek WV 26743	05/06/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$12,000.00	\$12,000.00	\$3,050.83	\$0.00	\$0.00	\$8,949.17
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Claim Notes: (43-1) Promissory Note

44	FRANK J. SOWERS JR. AND DORIS J. SOWERS HC 72 Box 89 I New Creek WV 26743	05/06/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$18,000.00	\$18,000.00	\$4,576.24	\$0.00	\$0.00	\$13,423.76
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Claim Notes: (44-1) Promissory Note

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Case No. 10-00023-PMF
Case Name: RICCO, INC.
Claims Bar Date: 05/27/2010

Trustee Name: Robert L. Johns
Date: 4/24/2018

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
45	BRIAN SOWERS HC 72 Box 89I New Creek WV 26743	05/10/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$5,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claim Notes: (45-1) See Claim - Classification Unclear

46	WILLIAM L. LUCAS Marcia L. Lucas 1988 Kitzmiller Road Kitzmiller MD 21538	05/13/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$84,626.21	\$84,626.21	\$19,067.68	\$0.00	\$0.00	\$65,558.53
50	DORIS SOWERS Administrator of the Estate of Mildred Kitzmiller 67 Bellamont Lane New Creek WV 26743	05/26/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$225,000.00	\$225,000.00	\$57,203.05	\$0.00	\$0.00	\$167,796.95

Claim Notes: (50-1) sec

51	CAROLYN CALENDRELLA Route 1 Box 239 Elk Garden WV 26717	05/27/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
52	CONRAD AND TANYA JAMES Rt. #1 Box 84 Elk Garden WV 26717	11/15/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$58,720.34	\$58,720.34	\$3,813.54	\$0.00	\$0.00	\$54,906.80
53	JAMES D. BRADY, JEFFREY A. BRADY c/o James D. Brady 1280 Shallmar Road Kitzmiller MD 21538	12/28/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$22,510.01	\$22,510.01	\$5,084.72	\$0.00	\$0.00	\$17,425.29
54	JAMES D. BRADY, JEFFREY A. BRADY c/o James D. Brady 1280 Shallmar Road Kitzmiller MD 21538	12/28/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$19,726.67	\$19,726.67	\$4,449.13	\$0.00	\$0.00	\$15,277.54

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Case No. 10-00023-PMF
Case Name: RICCO, INC.
Claims Bar Date: 05/27/2010

Trustee Name: Robert L. Johns
Date: 4/24/2018

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
55	JAMES D. BRADY, JEFFREY A. BRADY c/o James D. Brady 1280 Shallmar Road Kitzmilller MD 21538	12/28/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$33,643.33	\$33,643.33	\$7,627.07	\$0.00	\$0.00	\$26,016.26
56	JAMES D. BRADY, JEFFREY A. BRADY c/o James D. Brady 1280 Shallmar Road Kitzmilller MD 21538	12/28/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$35,143.28	\$35,143.28	\$5,084.72	\$0.00	\$0.00	\$30,058.56
57	JAMES D. BRADY, JEFFREY A. BRADY c/o James D. Brady 1280 Shallmar Road Kitzmilller MD 21538	12/28/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$42,996.50	\$42,996.50	\$956.21	\$0.00	\$0.00	\$42,040.29
58	JAMES D. BRADY, JEFFREY A. BRADY c/o James D. Brady 1280 Shallmar Road Kitzmilller MD 21538	12/28/2010	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claim Notes: (58-1) no amount contained in claim - claim states

59	RHONDA PAUGH P.O. Box 8 Elk Garden WV 26717	11/03/2011	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
60	JOHN E. PAUGH PO Box 8 Elk Garden WV 26717	11/03/2011	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
63	CLIFFORD EUGENE KEPLINGER 705 Shadyside Rd Elk Garden WV 26717	11/17/2015	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$208,000.00	\$208,000.00	\$52,881.04	\$0.00	\$0.00	\$155,118.96

CLAIM ANALYSIS REPORT

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Case No. 10-00023-PMF
Case Name: RICCO, INC.
Claims Bar Date: 05/27/2010

Trustee Name: Robert L. Johns
Date: 4/24/2018

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
64	JOHN F. DIXON 423 Emoryville Road Elk Garden WV 26717	11/19/2015	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$50,000.00	\$50,000.00	\$12,711.79	\$0.00	\$0.00	\$37,288.21

Claim Notes: (64-1) unsecured

1	JAY R. REED AND MARGARET E. REED c/o Donald J. Epperly, Esq. Steptoe & Johnson PLLC P.O. Box 2190 Clarksburg WV 26301	01/21/2010	Secured Claims	Allowed	4110-000	\$0.00	\$1,250,000.00	\$1,250,000.00	\$300,347.76	\$0.00	\$0.00	\$949,652.24
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Claim Notes: (1-1) Perfected judgment lien creditor

13	JOHN AND SUSAN DALEY 69 Cardinal Lane Terra Alta WV 26764	02/01/2010	Secured Claims	Allowed	4110-000	\$0.00	\$231,045.00	\$231,045.00	\$96,376.27	\$0.00	\$0.00	\$134,668.73
17	BEATRICE V. PAUGH co Nelson M. Michael Esquire P.O. Box 59 Keyser WV 2626	02/10/2010	Secured Claims	Allowed	4110-000	\$0.00	\$144,145.21	\$144,145.21	\$144,145.21	\$0.00	\$0.00	\$0.00
22	DOROTHY L. ROTH 97 Bill Roth Road Egdon WV 26716	02/12/2010	Secured Claims	Allowed	4110-000	\$0.00	\$21,000.00	\$21,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00

Claim Notes: (22-1) see claim - amounts are unclear

24	RALPH FRANZ 1597 Buckbee Hollow Maysville WV 26833	02/17/2010	Secured Claims	Allowed	4110-000	\$0.00	\$54,750.00	\$54,750.00	\$14,282.46	\$0.00	\$0.00	\$40,467.54
35	LPP MORTGAGE, LTD. c/o Kathleen Jones Goldman, Esquire Buchanan Ingersoll & Rooney PC One Oxford Centre, 301 Grant St, 20th fl Pittsburgh PA 15219	03/25/2010	Secured Claims	Allowed	4110-000	\$0.00	\$25,771.59	\$25,771.59	\$0.00	\$0.00	\$0.00	\$25,771.59

Claim Notes: (35-2) SEE ORDER NO. 763

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Case No. 10-00023-PMF
Case Name: RICCO, INC.
Claims Bar Date: 05/27/2010

Trustee Name: Robert L. Johns
Date: 4/24/2018

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
47	CLEAR MOUNTAIN BANK co Michael Richman P.O. Box 205 Bruceton Mills WV 26525	05/20/2010	Secured Claims	Allowed	4110-000	\$0.00	\$11,784.78	\$11,784.78	\$0.00	\$0.00	\$0.00	\$11,784.78
48	JEAN BRAY co Durham Jones and Pinegar 10785 West Twain Avenue No. 200 Las Vegas NV 89135	05/21/2010	Secured Claims	Allowed	4110-000	\$0.00	\$19,169.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49	BRIAN SOWERS co Jack C. Barr Esquire P.O. Box 220 Keyser WV 26726	05/26/2010	Secured Claims	Allowed	4110-000	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00
62	BEATRICE V. PAUGH co Nelson M. Michael Esquire P.O. Box 59 Keyser WV 2626	10/29/2015	Secured Claims	Allowed	4110-000	\$0.00	\$144,145.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
							\$5,337,263.87	\$4,491,249.61	\$1,244,331.52	\$0.00	\$0.00	\$3,250,918.09

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Case No. 10-00023-PMF
Case Name: RICCO, INC.
Claims Bar Date: 05/27/2010

Trustee Name: Robert L. Johns
Date: 4/24/2018

CLAIM CLASS SUMMARY TOTALS

Claim Class	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
Exp. Trustee (CH7)	\$308.77	\$8.77	\$0.00	\$0.00	\$0.00	\$8.77
Fees-Trustee's Atty (CH7)	\$47,201.61	\$47,201.61	\$47,201.61	\$0.00	\$0.00	\$0.00
Other Priority	\$3,554.72	\$3,554.72	\$2,479.72	\$0.00	\$0.00	\$1,075.00
Secured Claims	\$1,951,810.84	\$1,788,496.58	\$580,151.70	\$0.00	\$0.00	\$1,212,344.88
Trustee Compensation (Chapter 11)	\$18,238.84	\$18,238.84	\$18,238.84	\$0.00	\$0.00	\$0.00
Trustee Compensation (CH7)	\$66,289.54	\$66,289.54	\$66,289.54	\$0.00	\$0.00	\$0.00
Unsecured Timely Filed	\$3,249,859.55	\$2,567,459.55	\$529,970.11	\$0.00	\$0.00	\$2,037,489.44

Exhibit D

TRUSTEE'S PROPOSED DISTRIBUTION

Case No.: 10-00023-PMF
Case Name: RICCO, INC.
Trustee Name: Robert L. Johns

Balance on hand: \$983.77

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Amount
1	Jay R. Reed and Margaret E. Reed	\$1,250,000.00	\$1,250,000.00	\$300,347.76	\$0.00
13	John and Susan Daley	\$231,045.00	\$231,045.00	\$96,376.27	\$0.00
17	Beatrice V. Paugh	\$144,145.21	\$144,145.21	\$144,145.21	\$0.00
22	Dorothy L. Roth	\$21,000.00	\$21,000.00	\$25,000.00	\$0.00
24	Ralph Franz	\$54,750.00	\$54,750.00	\$14,282.46	\$0.00
35	LPP Mortgage, Ltd.	\$25,771.59	\$25,771.59	\$0.00	\$0.00
47	Clear Mountain Bank	\$11,784.78	\$11,784.78	\$0.00	\$0.00
48	Jean Bray	\$19,169.05	\$0.00	\$0.00	\$0.00
49	Brian Sowers	\$50,000.00	\$50,000.00	\$0.00	\$0.00
62	Beatrice V. Paugh	\$144,145.21	\$0.00	\$0.00	\$0.00

Total to be paid to secured creditors: \$0.00

Remaining balance: \$983.77

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Robert Johns, Trustee Fees	\$66,289.54	\$66,289.54	\$0.00
Robert Johns, Trustee Expenses	\$8.77	\$0.00	\$8.77
Turner & Johns PLLC, Attorney for Trustee Fees	\$1,840.00	\$1,840.00	\$0.00
Andrew Smith, Accountant for Trustee Fees	\$10,537.50	\$10,537.50	\$0.00
Other: Turner & Johns PLLC, Attorney for Trustee Fees	\$1,960.00	\$1,960.00	\$0.00
Other: Turner & Johns PLLC, Attorney for Trustee Fees	\$2,640.00	\$2,640.00	\$0.00

Other: Turner & Johns PLLC, Attorney for Trustee Fees	\$40,761.61	\$40,761.61	\$0.00
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Total to be paid for chapter 7 administrative expenses: \$8.77
 Remaining balance: \$975.00

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Other: Robert L. Johns, Trustee Fees	\$18,238.84	\$18,238.84	\$0.00

Total to be paid to prior chapter administrative expenses: \$0.00
 Remaining balance: \$975.00

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$975.00 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amt. of Claim	Interim Payments to Date	Proposed Payment
61	US Trustee	\$975.00	\$0.00	\$975.00

Total to be paid to priority claims: \$975.00
 Remaining balance: \$0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$2,567,459.55 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 24.5 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amt. of Claim	Interim Payments to Date	Proposed Amount
2	Rosanne Sherwood	\$0.00	\$0.00	\$0.00
3	T. Scott Wilson	\$60,000.00	\$15,254.15	\$0.00
4	Mary L. Wood	\$40,000.00	\$10,169.43	\$0.00

5	Troxell Keplinger	\$0.00	\$0.00	\$0.00
6	Jean Bray	\$0.00	\$0.00	\$0.00
7	Frank and Doris Sowers	\$0.00	\$0.00	\$0.00
8	Frank and Doris Sowers	\$0.00	\$0.00	\$0.00
9	Doris Sowers	\$0.00	\$0.00	\$0.00
10	James F. Bruckey	\$72,000.00	\$18,304.98	\$0.00
11	Thomas F. Bruckey	\$11,000.00	\$2,796.59	\$0.00
12	Mary L. Bruckey	\$10,000.00	\$2,542.36	\$0.00
14	Jeremy T. Iser	\$96,750.00	\$76,081.77	\$0.00
15	Myrtle Paugh	\$55,250.00	\$12,711.79	\$0.00
16	Vera Stonebraker and Robert Stonebraker	\$55,250.00	\$13,576.19	\$0.00
18	Alice Andrzejewski	\$67,200.00	\$15,254.15	\$0.00
19	Joyce Tasker and	\$5,000.00	\$0.00	\$0.00
20a	IRS	\$2,977.09	\$756.88	\$0.00
21	Willard C. Roth	\$44,000.00	\$0.00	\$0.00
22a	Dorothy L. Roth	\$44,000.00	\$0.00	\$0.00
23	William H. Kitzmiller	\$100,000.00	\$25,423.58	\$0.00
25	Robert Baker	\$105,276.82	\$2,249.94	\$0.00
26	Elk District Volunteer Fire Co., Inc.	\$127,690.00	\$29,237.11	\$0.00
27	Ralph Warnick and	\$13,380.00	\$3,050.83	\$0.00
28	Virginia Cummings	\$55,702.38	\$1,199.97	\$0.00
29	Douglas M. Bircher	\$50,704.00	\$12,890.77	\$0.00
30	Daniel P. Kelley	\$190,625.00	\$50,385.49	\$0.00
31	Ronald Harvey	\$12,500.00	\$3,177.95	\$0.00
32	Richard Sherwood and Rosanne Sherwood	\$40,000.00	\$10,169.43	\$0.00
33	Melvin W. and Dixie L. Brinkman	\$31,676.38	\$7,245.72	\$0.00
34	Gary Paugh	\$76,549.74	\$17,796.50	\$0.00
36	Ellen E. Paugh	\$49,561.80	\$11,250.20	\$0.00
37	David L. Idleman	\$15,000.00	\$3,813.54	\$0.00
38	Estate of Mildred O. Kitzmiller	\$0.00	\$0.00	\$0.00
39	Estate of Mildred O. Kitzmiller	\$0.00	\$0.00	\$0.00
40	Estate of Mildred O. Kitzmiller	\$200,000.00	\$4,999.86	\$0.00
41	Estate of Mildred O. Kitzmiller	\$100,000.00	\$2,499.93	\$0.00
42	Estate of Mildred O. Kitzmiller	\$25,000.00	\$624.98	\$0.00
43	Frank J. Sowers Jr. and Doris J. Sowers	\$12,000.00	\$3,050.83	\$0.00

44	Frank J. Sowers Jr. and Doris J. Sowers	\$18,000.00	\$4,576.24	\$0.00
45	Brian Sowers	\$0.00	\$0.00	\$0.00
46	William L. Lucas	\$84,626.21	\$19,067.68	\$0.00
50	Doris Sowers	\$225,000.00	\$57,203.05	\$0.00
51	Carolyn Calendrella	\$0.00	\$0.00	\$0.00
52	Conrad and Tanya James	\$58,720.34	\$3,813.54	\$0.00
53	James D. Brady, Jeffrey A. Brady	\$22,510.01	\$5,084.72	\$0.00
54	James D. Brady, Jeffrey A. Brady	\$19,726.67	\$4,449.13	\$0.00
55	James D. Brady, Jeffrey A. Brady	\$33,643.33	\$7,627.07	\$0.00
56	James D. Brady, Jeffrey A. Brady	\$35,143.28	\$5,084.72	\$0.00
57	James D. Brady, Jeffrey A. Brady	\$42,996.50	\$956.21	\$0.00
58	James D. Brady, Jeffrey A. Brady	\$0.00	\$0.00	\$0.00
59	Rhonda Paugh	\$0.00	\$0.00	\$0.00
60	John E. Paugh	\$0.00	\$0.00	\$0.00
63	Clifford Eugene Keplinger	\$208,000.00	\$52,881.04	\$0.00
64	John F. Dixon	\$50,000.00	\$12,711.79	\$0.00

Total to be paid to timely general unsecured claims: \$0.00
 Remaining balance: \$0.00

Tardily filed claims of general (unsecured) creditors totaling \$0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows: NONE

Total to be paid to tardily filed general unsecured claims: \$0.00
 Remaining balance: \$0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows: NONE

Total to be paid for subordinated claims: \$0.00

Remaining balance: _____ \$0.00